

Appendix C

Glossary of Terms

This glossary defines financial terms applicable to the Welfare to Work (WtW) program. It also defines programmatic terms where they have an impact on financial requirements, such as cost classification. These definitions apply to all WtW funded programs. Source(s) are cited as appropriate. The definitions are:

- Extracted directly from the “definitions” sections of the WtW Legislation (42 United States Code (U.S.C.)) 603(a) and/or corresponding WtW Regulations (20 CFR Part 645.20) or drawn from other related sections of the Social Security Act and regulations
- Extracted from other Federal sources, i.e., Cash Management Improvement Act (CMIA)
- Taken from Office of Management and Budget (OMB) circulars and related regulations.

In some instances, more than one definition of a single term may be included. If there is more than a single definition, the term has been defined in more than one of the above sources and the definitions may differ slightly. Grantees are cautioned to use the appropriate definition for their organizational type. In addition, there are terms that may have similar definitions but are named differently, i.e., grant and award. These terms have been cross-referenced whenever possible.

Accrued expenditures. The charges incurred by the grantee during a given period requiring the provision of funds for:

- (1) Goods and other tangible property received;
- (2) Services performed by employees, contractors, subgrantees, subcontractors, and other payees; and
- (3) Other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments. [29 CFR Part 97.3]

Accrued expenditures. The charges incurred by the recipient during a given period requiring the provision of funds for:

- (1) Goods and other tangible property received;
- (2) Services performed by employees, contractors, subrecipients, and other payees; and
- (3) Other amounts becoming owed under programs for which no current services or performance is required. [29 CFR 95.2(a)]

Accrued income. The sum of:

- (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and
- (2) Amounts becoming owed to the grantee for which no current services or performance is required by the grantee. [29 CFR Part 97.3]

Accrued income. The sum of:

- (1) Earnings during a given period from (a) services performed by the recipient, and (b) goods and other tangible property delivered to purchasers, and
- (2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient. [29 CFR Part 95.2]

Acquisition cost of equipment. The net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices. [29 CFR Part 95.2, 29 CFR Part 97.3]

Act. Title IV, Part A, of the Social Security Act, 42 U.S.C. 601-619. [20 CFR 645.120]

Administrative requirements. Those matters common to grants in general, such as financial management, kinds and frequency of reports, and retention of records. These are distinguished from *programmatic* requirements, which concern matters that can be treated only on a program-by-program or grant-by-grant basis, such as kinds of activities that can be supported by grants under a particular program. [29 CFR Part 97.3]

Adult. An individual who is not a minor child. [20 CFR 645.120]

Advance. A payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules. [29 CFR Part 95.2]

Approval or authorization of the awarding or cognizant Federal agency. Documentation evidencing consent prior to incurring a specific cost. If such costs are specifically identified in a Federal award document, approval of the document constitutes approval of the costs. If the costs are covered by a State/local-wide cost allocation plan or an indirect cost proposal, approval of the plan constitutes the approval. [OMB Circular A-87]

Award. Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Department of Labor (DOL) to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; or contracts that are required to be entered into and administered under procurement laws and regulations. (See **Grant**.) [29 CFR Part 95.2]

Award. Grants, cost reimbursement contracts, and other agreements between a State, local, or Indian tribal government and the Federal government. (See **Grant**.) [OMB Circular A-87]

Awarding agency. (a) With respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and (b) with respect to a subgrant, the party that awarded the subgrant. [OMB Circular A-87, 29 CFR Part 97.3]

Cash contributions. The grantee's cash outlay, including the outlay of money contributed to the grantee or subgrantee by other public agencies and institutions, and private organizations and individuals. [29 CFR Part 97.3 and 95.2] When authorized by Federal legislation, Federal funds received from other assistance agreements may be considered as grantee or subgrantee cash contributions. [29 CFR Part 97.3 only]

Central service cost allocation plan. The documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users. [OMB Circular A-87]

CFDA number. The number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA). [29 CFR Part 99.105]

Check. A negotiable demand draft or warrant. [CMIA]

Chief Elected Official(s) (CEOs):

- (1) The chief elected official of the sole unit of general local government in the service delivery area,
- (2) The individual or individuals selected by the chief elected officials of all units of general local government in such area as their authorized representative, or
- (3) In the case of a service delivery area designated under section 101(a)(4)(A)(iii) of the Job Training Partnership Act (JTPA), the representative of the chief elected official for such area (as defined in Section 4(4)(C) of JTPA). [20 CFR 645.120]

Claim. A written demand or written assertion by the governmental unit or grantor seeking, as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of award terms, or other relief arising under or relating to the award. A voucher, invoice, or other routine request for payment that is not a dispute when submitted is not a claim. Appeals, such as those filed by a governmental unit in response to questioned audit costs, are not considered claims until a final management decision is made by the Federal awarding agency. [OMB Circular A-87]

Clearance pattern. The frequency distribution showing the proportion of a total amount disbursed that is debited to the payer's bank account each day after the disbursement. [CMIA]

Closeout. The process by which DOL determines that all applicable administrative actions and all required work of the award have been completed by the recipient and DOL. [29 CFR Part 95.2]

Cognizant agency. The Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this circular on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies. [OMB Circular A-87]

Commercial organization. Any business entity organized primarily for profit (even if its ownership is in the hands of a nonprofit entity) with a place of business located in or outside the United States. The term includes, but is not limited to, an individual, partnership, corporation, joint venture, association, or cooperative. [29 CFR Part 95.2]

Common Rule. The *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; Final Rule* originally issued at 53 FR 8034-8103 (March 11, 1988). Other common rules will be referred to by their specific titles. [OMB Circular A-87]

Competitive Grants. Those WtW funds awarded by DOL under a competitive application process to local governments, private industry councils (PICs), and private entities (such as community development corporations, community-based and faith-based organizations, disability community organizations, and community action agencies) who apply in conjunction with a PIC or local government. [20 CFR 645.120]

Contract (except as used in the definitions for **grant** and **subgrant** in this appendix and except where qualified by **Federal**). A procurement contract under a grant or subgrant; a procurement subcontract under a contract. [29 CFR Part 97.3]

Contract. A mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to) awards and notices of awards; job orders or task orders issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301 et seq. [OMB Circular A-87]

Corrective action. Action taken by the auditee that (1) corrects identified deficiencies, (2) produces recommended improvements, or (3) demonstrates that audit findings are either invalid or do not warrant auditee action. [29 CFR Part 99.105]

Cost. An amount as determined on a cash, accrual, or other basis acceptable to the Federal awarding or cognizant agency. It does not include transfers to a general or similar fund. [OMB Circular A-87]

Cost objective. A function, organizational subdivision, contract, grant, or other activity for which cost data is needed and for which costs are incurred. [OMB Circular A-87]

Cost-type contract. A contract or subcontract under a grant in which the contractor or subcontractor is paid on the basis of the costs it incurs, with or without a fee. [29 CFR Part 97.3]

Cost allocation plan. Central service cost allocation plan, public assistance cost allocation plan, and indirect cost rate proposal. [OMB Circular A-87]

Cost sharing or matching. The value of the third party in-kind contributions and the portion of the costs of a federally-assisted project or program not borne by the Federal government. [29 CFR Part 97.3]

Date of completion. The date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which DOL sponsorship ends. [29 CFR Part 95.2]

Day. A calendar day unless specified otherwise. [CMIA]

Department or DOL. The United States Department of Labor. [20 CFR 645.120]

Disallowed costs. Those charges to an award that DOL determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award. [29 CFR Part 95.2]

Drawdown. Any process whereby States request and receive WtW funds. Drawdown also means any process where subrecipients request and receive WtW funds from the primary recipient. [CMIA]

Employment activities. The activities enumerated at Section 645.220(b). [20 CFR 645.120]

Entity. The PIC (or the alternate agency designated by the Governor and approved by the Secretary pursuant to Section 645.400 of this part) that administers the WtW substate formula funds in a service delivery area(s). This entity is referred to in Sections 645.211 through 645.225 of this part as the “operating entity” (for WtW substate formula funds). [20 CFR 645.210]

Equipment. Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. A grantee may use its own definition of equipment provided that such definition at least includes all equipment defined above. [29 CFR Part 97.3]

Equipment. Tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. However, consistent with recipient policy, lower limits may be established. Equipment includes, but is not limited to, equipment acquired before the publication of these regulations and equipment transferred from prior years. [29 CFR Part 95.2]

ETA. The Employment and Training Administration of the DOL. [20 CFR 645.120]

Excess property. Property under the control of DOL that, as determined by the Secretary of Labor, is no longer required for its needs or the discharge of its responsibilities. [29 CFR Part 95.2]

Exempt property. Tangible personal property acquired in whole or in part with Federal funds, where DOL has statutory authority to vest title in the recipient without further obligation to the Federal government. [29 CFR Part 95.2]

Expenditure report. For nonconstruction grants, the SF-269 “Financial Status Report” (or other equivalent report. For the WTW program, this is the Quarterly Financial Status Report). [29 CFR Part 97.3]

Federal agency. Any United States executive department, military department, government corporation, government-controlled corporation, any other establishment in the executive branch (including the Executive Office of the President), or any independent regulatory agency. [29 CFR Part 95.2]

Federal award. Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors. Any audits of such vendors shall be covered by the terms and conditions of the contract. [29 CFR Part 99.105]

Federal awarding agency. The Federal agency that provides an award to the recipient. [OMB Circular A-110]

Federal financial assistance. Assistance provided directly by a Federal agency to a recipient or indirectly when subrecipients receive funds identified as Federal funds by recipients. Such assistance may be in the form of grants, contracts, or cooperative agreements but does not include direct Federal cash assistance to individuals. [A-133]

Federal financial assistance. Assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals as described in Sections 99.205(h) and 99.205(I). [29 CFR Part 99.105]

Federal funds authorized. The total amount of Federal funds obligated by DOL for use by the recipient. This amount may include any authorized carryover of unobligated funds from prior funding periods when permitted by DOL’s regulations or DOL’s implementing instructions. [29 CFR Part 95.2]

Federal share. Of real property, equipment, or supplies, that percentage of the property’s acquisition costs and any improvement expenditures paid with Federal funds. [OMB Circular A-110]

Federally-recognized Indian tribal government. The governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any native village as defined in Section 3 of the Alaska Native Claims Settlement Act, 85 Stat 688) certified by the Secretary of the Interior as eligible for the special programs and services provided by him through the Bureau of Indian Affairs. [29 CFR Part 97.3]

Fiscal year (FY). Any 12-month period ending on September 30 of a calendar year. [20 CFR 645.120]

Formula grants. The WtW funds allotted to each WtW State, based on a formula prescribed by the Act, which equally considers States' shares of the national number of poor individuals and of adult recipients of assistance under the Temporary Assistance for Needy Families (TANF) program. The State is required to distribute not less than 85% of the allotted formula grant funds to service delivery areas in the State; and the State may retain not more than 15% for projects to help long-term recipients of assistance enter unsubsidized employment. Unless otherwise specified, the term "formula grant" refers to the 85% and 15% funds. [20 CFR 645.120]

Funding period. The period of time when Federal funding is available for obligation by the recipient. [29 CFR Part 95.2]

GAAP (Generally Accepted Accounting Principles). Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage. Has the meaning specified in generally accepted government auditing standards. [OMB Circular A-133]

Generally accepted accounting principles has the meaning specified in generally accepted auditing standards issued by the American Institute of Certified Public Accountants (AICPA). [29 CFR Part 99.105]

GAGAS. Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States, which are applicable to financial audits. [29 CFR Part 99.105]

Government. A State or local government or a federally-recognized Indian tribal government. [29 CFR Part 97.3]

Governmental unit. The entire State, local, or federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award. [OMB Circular A-87]

Governor. The CEO of a State. [20 CFR 645.120]

Grant. An award of financial assistance, including cooperative agreements, in the form of money, or property in lieu of money, by the Federal government to an eligible grantee. The term does not include technical assistance that provides services instead of money, or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidies, insurance, or direct

appropriations. Also, the term does not include assistance, such as a fellowship or other lump sum award, which the grantee is not required to account for (see **Award**). [29 CFR Part 97.3]

Grant officer. Any person authorized to enter into, modify, or terminate any financial assistance awards and make related determinations and findings. DOL grant officers shall be designated by name on a “Certificate of Appointment.” [29 CFR Part 95.2]

Grantee. The government to which a grant is awarded and which is accountable for the use of the funds provided. The grantee is the entire legal entity even if only a particular component of the entity is designated in the grant award document. [29 CFR Part 97.3] (Note: WtW competitive grantees may also be nonprofit or commercial organizations.)

Grantee department or agency. The component of a State, local, or federally-recognized Indian tribal government which is responsible for the performance or administration of all or some part of a Federal award. [OMB Circular A-87]

Indirect cost rate proposal. The documentation prepared by a governmental unit or component thereof to substantiate its request for the establishment of an indirect cost rate as described in Attachment E of the circular. [OMB Circular A-87]

Intangible property and debt instruments. Include, but are not limited to, trademarks, copyrights, patents, and patent applications; and such property as loans, notes, and other debt instruments; lease agreements; stock; and other instruments of property ownership, whether considered tangible or intangible. [29 CFR Part 95.2]

Internal control. A process, effected by an entity’s management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) effectiveness and efficiency of operations, (2) reliability of financial reporting, and (3) compliance with applicable laws and regulations. [29 CFR Part 99.105]

Internal control pertaining to the compliance requirements for Federal programs (internal control over Federal programs). A process, effected by an entity’s management and other personnel, designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs. (1) Transactions are properly recorded and accounted for to (a) permit the preparation of reliable financial statements and Federal reports; (b) maintain accountability over assets; and (c) demonstrate compliance with laws, regulations, and other compliance requirements. (2) Transactions are executed in compliance with (a) laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a Federal program; and (b) any other laws and regulations that are identified in the compliance supplement. (3) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition. [29 CFR Part 99.105]

Job Training Partnership Act (JTPA). Public Law 97-300, as amended, 29 U.S.C. 1501, et seq. [20 CFR 645.120]

Leasehold improvements. Improvements to leased property made by the lessee which usually revert to the lessor at the end of the life of the lease. If the lessee constructs new buildings on the land or reconstructs and improves existing buildings, the lessee has the right to use such facilities during the life of the lease, but they become the property of the lessor when the lease expires. [GAAP]

Local government. A county, municipality, city, town, township, local public authority (including any public and Indian housing agency under the United States Housing Act of 1937), school district, special district, intrastate district, council of governments (whether or not incorporated as a nonprofit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government. [29 CFR Part 97.3]

Major Federal assistance program. For State and local governments having Federal assistance expenditures between \$100,000 and \$100,000,000, any program for which Federal expenditures during the applicable year exceed the larger of \$300,000 or 3% of such total expenditures. [OMB Circular A-133]

Major program. For institutions of higher education and other nonprofit institutions, an individual award or a number of awards in a category of Federal assistance or support for which total expenditures are the larger of 3% of total Federal funds expended or \$100,000, on which the auditor will be required to express an opinion regarding the program's compliance with laws and regulations. [OMB Circular A-133]

Minor child. An individual who has not attained 18 years of age; or has not attained 19 years of age and is a full-time student in a secondary school (or in the equivalent level of vocational or technical training. [20 CFR 645.120]

Nonprofit organization. Any corporation, trust, association, cooperative, or other organization which (1) is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (2) is not organized primarily for profit; and (3) uses its net proceeds to maintain, improve, and/or expand its operations. For this purpose, the term "nonprofit organization" excludes (a) colleges and universities; (b) hospitals; (c) State, local, and federally-recognized Indian tribal governments; and (d) those nonprofit organizations that are excluded from coverage of this circular in accordance with paragraph 5. [OMB Circular A-122]

Obligations. The amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period. [29 CFR Part 97.3]

OMB. The United States Office of Management and Budget. [29 CFR Part 97.3]

Operating Lease. A lease that does not qualify as a capital lease. [GAAP]

Outlays (expenditures). Charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursement for direct charges for goods and services, the amount of indirect expense incurred,

the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and subgrantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of in-kind contributions applied, and the new increase (or decrease) in the amounts owed by the grantee for goods and other property received, for services performed by employees, contractors, subgrantees, subcontractors, and other payees, and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments. [29 CFR Part 97.3]

Personal property. Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. [29 CFR Part 95.2]

PIC. A Private Industry Council established under Section 102 of the JTPA, which performs the functions authorized at Section 103 of the JTPA. [20 CFR 645.120]

Prior approval. Securing the awarding agency's permission in advance to incur cost for those items that are designated as requiring prior approval by the circular. Generally this permission will be in writing. Where an item of cost requiring prior approval is specified in the budget of an award, approval of the budget constitutes approval of that cost. [OMB Circular A-122]

Prior approval. Documentation evidencing consent prior to incurring specific cost. [29 CFR Part 97.3]

Program income. Gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award (see exclusions in Section 95.24(e) and (h)). Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal awarding agency regulations or the terms and conditions of the award, program income does not include the receipt of principal on loans, rebates, credits, discounts, etc., or interest earned on any of them. [29 CFR Part 95.2]

Project. All activities, administrative and programmatic, supported by the total amount of the WtW substate formula funds allotted to the entity described in paragraph (a)(1) of this section (for WtW substate formula funds). [20 CFR 645.210]

Project costs. All allowable costs, as set forth in the applicable Federal cost principles, incurred by a recipient and the value of the contributions made by third parties in accomplishing the objectives of the award during the project period. [29 CFR Part 95.2]

Project period. The period established in the award document during which Federal sponsorship begins and ends. [29 CFR Part 95.2]

Property. Unless otherwise stated, real property, equipment, intangible property, and debt instruments. [29 CFR Part 95.2]

PRWORA. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996, Public Law 104-193, which established the TANF program. [20 CFR 645.120]

Public assistance cost allocation plan. A narrative description of the procedures that will be used in identifying, measuring, and allocating all administrative costs to all of the programs administered or supervised by State public assistance agencies as described in Attachment D of the circular. [OMB Circular A-87]

Questioned cost. A cost that is questioned by the auditor because of an audit finding (1) which resulted from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds; (2) where the costs, at the time of the audit, are not supported by adequate documentation; or (3) where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances. [29 CFR Part 99.105]

Real property. Land, including land improvements, structures, and appurtenances thereto, excluding movable machinery and equipment. [29 CFR Part 97.3] Real property includes, but is not limited to, real property acquired before publication of these regulations and real property transferred from prior years. [29 CFR Part 95.3]

Recipient. An organization receiving financial assistance directly from DOL to carry out a project or program. The term includes public and private institutions of higher education, public and private hospitals, and other quasi-public and private nonprofit organizations such as, but not limited to, community action agencies, research institutes, educational associations, and health centers. The term also includes commercial organizations, and foreign or international organizations (such as agencies of the United Nations) which are recipients, subrecipients, or contractors or subcontractors of recipients or subrecipients. [29 CFR Part 95.3]

Request For Funds. A properly and fully completed application requesting funds, submitted by the recipient in accordance with Federal guidelines. Request for funds also means a properly and fully completed application requesting funds which is submitted by the subrecipient in accordance with State guidelines. [CMIA]

SDA. A service delivery area designated by the Governor pursuant to Section 101(a)(4) of the JTPA. [20 CFR 645.120]

Secretary. The United States Secretary of Labor. [20 CFR 645.120]

Separate State program. A program operated outside of TANF in which the expenditures of State funds may count for TANF Maintenance of Effort (MOE) purposes. [20 CFR 645.120]

Share. When referring to the awarding agency's portion of real property, equipment, or supplies, means the same percentage as the awarding agency's portion of the acquiring party's total costs under the grant to which the acquisition cost of the property was charged. Only costs are to be counted, not the value of third-party in-kind contributions. [29 CFR Part 97.3]

Small award. A grant or cooperative agreement not exceeding the small purchase threshold fixed at 41 U.S.C. Section 403(11) (currently \$100,000). [29 CFR Part 95.3]

State. Any of the 50 States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, and American Samoa, unless otherwise specified. [20 CFR 645.120]

State TANF program. Those funds expended under the State Family Assistance Grant (SFAG), the basic block grant allocated to the States under Section 403(a)(1) of the Act. [20 CFR 645.120]

Subgrant. An award of financial assistance in the form of money, or property in lieu of money, made under a grant by a grantee to an eligible subgrantee. The term includes financial assistance when provided by contractual legal agreement but does not include procurement purchases, nor does it include any form of assistance which is excluded from the definition of **grant** in this part. [29 CFR Part 97.3]

Subgrantee. The government or other legal entity to which a subgrant is awarded and which is accountable to the grantee for the use of the funds provided. [29 CFR Part 97.3]

Subrecipient. The legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided. The term includes foreign organizations and international organizations (such as agencies of the United Nations). [29 CFR Part 95.2]

Subrecipient. A non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. Guidance on distinguishing between a subrecipient and a vendor is provided in Section 99.210. [29 CFR Part 99.105]

Supplies. All personal property excluding equipment, intangible property, and debt instruments as defined in this section, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement ("subject inventions"), as defined in 37 CFR part 401, *Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements*. [29 CFR Part 95.2]

Supplies. All tangible personal property other than **equipment** as defined in this part. [29 CFR Part 97.3]

Suspension. Depending on the context, either (1) temporary withdrawal of the authority to obligate grant funds pending corrective action by the grantee or subgrantee or a decision to

terminate the grant, or (2) an action taken by a suspending official in accordance with agency regulations implementing Executive Order 12549 to immediately exclude a person from participating in grant transactions for a period, pending completion of an investigation and such legal or debarment proceedings as may ensue. [29 CFR Part 97.3]

TANF. Temporary Assistance for Needy Families program established under PRWORA. [20 CFR 645.120]

TANF MOE. The expenditure of State funds that must be made in order to meet the Temporary Assistance for Needy Families Maintenance of Effort requirement. [20 CFR 645.120]

Termination. Permanent withdrawal of the authority to obligate previously-awarded grant funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by the grantee or subgrantee. Termination does not include (1) withdrawal of funds awarded on the basis of the grantee's underestimation of the unobligated balance in a prior period; (2) withdrawal of the unobligated balance as of the expiration of a grant; (3) refusal to extend a grant or award additional funds, to make a competing or noncompeting continuation, renewal, extension, or supplemental award; or (4) voiding of a grant upon determination that the award was obtained fraudulently, or was otherwise illegal or invalid from inception. [29 CFR Part 97.3]

Terms of a grant or subgrant. All requirements of the grant or subgrant, whether in statute, regulations, or the award document. [29 CFR Part 97.3]

Third party in-kind contributions. The value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies, or other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program. [29 CFR Part 95.3]

Third party in-kind contributions. Property or services which benefit a federally-assisted project or program and which are contributed by non-Federal third parties without charge to the grantee, or a cost-type contractor under the grant agreement. [29 CFR Part 97.3]

Treasury/State agreements. Agreements that set forth the terms and conditions for implementing the funding arrangement for a program or group of programs, between the Federal government and State recipients. The agreement must include, but not be limited to, programs involved, funding techniques, interest calculation method, and clearance pattern method. [CMIA]

Types of compliance requirements. The types of compliance requirements listed in the compliance supplement. Examples include activities allowed or unallowed, allowable costs/cost principles, cash management, eligibility, matching, level of effort, earmarking, and reporting. [29 CFR Part 99.105]

Unliquidated obligations. For reports prepared on a cash basis, the amount of obligations incurred by the grantee that has not been paid. For reports prepared on an accrued expenditure

basis, they represent the amount of obligations incurred by the grantee for which an outlay has not been recorded. [29 CFR Part 97.3]

Unobligated balance. The portion of the funds authorized by the Federal agency that has not been obligated by the grantee and is determined by deducting the cumulative obligations from the cumulative funds authorized. [29 CFR Part 97.3]

Unrecovered indirect cost. The difference between the amount awarded and the amount which could have been awarded under the recipient's approved negotiated indirect cost rate. [29 CFR Part 95.3]

Vendor. A dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal program. [29 CFR Part 99.105]

WIA. Workforce Investment Act. [20 CFR 660.300]

Working capital advance. A procedure whereby funds are advanced to the recipient to cover its estimated disbursement needs for a given initial period. [29 CFR Part 95.3]

WtW. Welfare-to-Work. [20 CFR 645.120]

WtW statute. Those provisions of the Balanced Budget Act of 1997 containing certain amendments to PRWORA and establishing the new WtW program, amending Title IV of the Social Security Act (codified at 42 U.S.C. 601-619). [20 CFR 645.120]

WtW States. Those States that the Secretary of Labor determines have met the five conditions established at Section 403(a)(5)(A)(ii) of the Act. Only States that are determined to be WtW States can receive WtW grant funds. [20 CFR 645.120]

ACRONYMS

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| AICPA | American Institute of Certified Public Accountants |
| ADM | Administrative Activities |
| AFDC | Aid to Families with Dependent Children |
| ALJ | Administrative Law Judge |
| ARB | Administrative Review Board |
| CAP | Cost Allocation Plan |
| CBO | Community-Based Organization |
| CFDA | Catalog of Federal Domestic Assistance |
| CFR | Code of Federal Regulation |
| CMIA | Cash Management Improvement Act |
| DA | DOL ETA Division of Accounting |
| DHSS | Department of Health and Human Services |
| DOL | Department of Labor |
| EEO | Equal Employment Opportunity |
| E.O. | Executive Order |
| ES | Employment Service |
| ETA | DOL Employment and Training Administration |
| FAR | Federal Acquisition Regulations |
| FASB | Financial Accounting Standards Board |
| FD | Findings and Determinations |
| FFA | Federal Financial Assistance |
| FM | Field Memorandum |
| FP/PBC | Fixed-Price, Performance-Based Contract |
| FSR | Financial Status Report |
| FY | Fiscal Year |
| G&A | General and Administrative |
| GAAP | Generally Accepted Accounting Principles |
| GAO | General Accounting Office |
| GASB | Government Accounting Standards Board |
| GED | General Equivalency Diploma |
| GOTR | Grant Officer Technical Representative |
| ICM | Intake and Case Management Activities |
| IFB | Invitation for Bids |
| IRP | Individual Responsibility Plan |
| ISS | Individual Service Strategy |
| JTPA | Job Training Partnership Act |
| JSA | Job Search Assistance |
| MOE | Maintenance of Effort |
| NGA | National Governors Association |
| NOO | Notice of Obligation |
| OASAM | DOL Office of Administrative Support and Management |
| OIG | Office of the Inspector General |
| OJT | On-the-Job Training |

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| OMB | Office of Management and Budget |
| ONPO | Other Nonprofit Organization |
| ORM | Office of Regional Management |
| PIC | Private Industry Council |
| PIN | Personal Identification Number |
| PMS | Payment Management System |
| QFSR | Quarterly Financial Status Report |
| RFP | Request for Proposals |
| RTS | Random Time Sampling |
| SAPT | Substance Abuse Prevention and Treatment |
| SAA | Single Audit Act |
| SAS | Statement on Auditing Standards |
| SDA | Service Delivery Area |
| SESA | State Employment Security Agencies |
| SFAG | State Family Assistance Grant |
| SGA | Solicitation of Grant Agreement |
| SMP | State Monitoring Plan |
| STW | School-to-Work |
| SWCAP | State-wide Cost Allocation Plan |
| TAG | Technical Assistance Guide |
| TANF | Temporary Assistance to Needy Families |
| TEGL | Training and Employment Guidance Letter |
| UI | Unemployment Insurance |
| U.S.C. | United States Code |
| WIA | Workforce Investment Act |
| WTW | Welfare to Work |